

SENATE BILL 431

L1

6lr2473
CF HB 577

By: **Senator Edwards**

Introduced and read first time: February 1, 2016

Assigned to: Education, Health, and Environmental Affairs

Committee Report: Favorable

Senate action: Adopted

Read second time: February 23, 2016

CHAPTER _____

1 AN ACT concerning

2 **Allegany County and Garrett County – Annual Financial Reports – Filing Date**

3 FOR the purpose of altering the date by which Allegany County and Garrett County are
4 required to file certain financial reports with the Department of Legislative Services;
5 and generally relating to the date by which Allegany County and Garrett County are
6 required to file financial reports.

7 BY repealing and reenacting, with amendments,

8 Article – Local Government

9 Section 16–304

10 Annotated Code of Maryland

11 (2013 Volume and 2015 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

14 **Article – Local Government**

15 16–304.

16 (a) (1) Except as provided in paragraph (2) of this subsection, on or before
17 October 31 after the close of its fiscal year, each county, municipality, and special taxing
18 district shall file with the Department of Legislative Services a financial report for that
19 fiscal year.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (2) (i) A county, municipality, or special taxing district with a
2 population of over 400,000 may file its financial report on or before December 31 after the
3 close of its fiscal year.

4 (ii) Unless subparagraph (i) of this paragraph applies, Howard
5 County may file its financial report on or before November 30 after the close of its fiscal
6 year.

7 (iii) **ALLEGANY COUNTY**, Calvert County, Caroline County,
8 Frederick County, **GARRETT COUNTY**, Queen Anne's County, St. Mary's County, Talbot
9 County, and Wicomico County may file the county's financial report on or before December
10 31 after the close of the county's fiscal year.

11 (b) The financial report required under subsection (a) of this section shall be:

12 (1) prepared on the form established by the Department of Legislative
13 Services; and

14 (2) verified by the chief executive officer of the county, municipality, or
15 special taxing district.

16 (c) If a county, municipality, or special taxing district does not comply with
17 subsection (a) of this section, the Comptroller, on notice from the Executive Director of the
18 Department of Legislative Services, may order the discontinuance of all money, grants, or
19 State aid that the county, municipality, or special taxing district is entitled to receive under
20 State law, including money from:

21 (1) the income tax;

22 (2) the tax on racing;

23 (3) the recordation tax;

24 (4) the admissions and amusement tax; and

25 (5) the license tax.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 October 1, 2016.